Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of the 2018 IRS Form 1040, U.S. Individual Income Tax Return, which the IRS is providing for your information, review, and comment. There is a 30-day comment period for this draft form (see below). **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, in this case **we anticipate it is likely that this draft will change at least slightly before being released as final.** Whether this draft changes or not, we will post a new draft later this summer with our standard coversheet indicating we do not expect that draft to change. Forms generally are subject to OMB approval before they can be officially released. Early release drafts are at IRS.gov/DraftForms, and may remain there even after the final release is posted at IRS.gov/LatestForms. All information about forms, instructions, and publications is at IRS.gov/Forms.

Also, note that almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; a Form W-8BEN-E page is at IRS.gov/W8BENE; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically redirect to the actual link for the page.

If you wish, you can submit comments about this draft Form 1040 to WI.1040.Comments@IRS.gov. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider some suggestions until the subsequent revision.

Form **1040** Simplified — Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2018

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

☐ Married filing separate return ☐ Qualifying widow(er) ☐ Head of household

Your first name and initial	Last name	**Your social security number**

Standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

Spouse or qualifying person's first name and initial (see inst.)	Last name	**Spouse's social security number**

Standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Your spouse was born before January 2, 1954
☐ r sp use is nd ☐ Your spo emize on a s arate ret or you ere al-status alien

Home address (numb and st et). ve a P . b see ons.	Apt. no.	**P al Election Campaign.** you want $3 to go to this fund (inst.) ☐ **You** ☐ **Spouse**
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		☐ Full-year health care coverage (see instructions)

Dependents (see instruct ns) **(1)** First name	L nam	**(2)** Social sec y mber	**(3)** Relationship t ou	**(4)** ✓ ual s for (see inst.): Chil x cre	Credit for other dependents
				☐	☐
				☐	☐

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately r ounts a of income I ived d ng the Decla arer (othe ye s ba l on all infor hich preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your gnatur	Date	our occupat n	the IRS sent you an Identity Protection r it ere (see inst.)
Spou ature. return, **bo** must n.		pouse's occ ation	sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparers

Print/Type preparer's name	Preparer's signature	PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name ▶		Firm's EIN ▶	

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a	b Taxable amount	4b	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Additional income and adjustments to income. Attach Schedule 1			6	
7	Adjusted gross income. Combine lines 1 through 6			7	
8	Enter the standard deduction; otherwise, attach Schedule A			8	
9	Qualified business income deduction (see instructions)			9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-			10	
11	Tax (see instructions). Attach Schedule 2 if required			11	
12	If your only nonrefundable credit is the child tax credit and/or credit for other dependents, enter the total here; otherwise, attach Schedule 3			12	
13	Subtract line 12 from line 11			13	
14	Other taxes. Attach Schedule 4			14	
15	Total tax. Add lines 13 and 14			15	
16	Federal income tax withheld from Forms W-2 and 1099			16	
17	Refundable credits: **a** EIC (see inst.) ____ **b** Sch 8812 ____ **c** Form 8863 ____ **d** Other payments or refundable credits from Schedule 5 ____				
18	Add lines 16 and 17 a through d. These are your total payments			18	

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**	19	
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	20a	
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶ 21		

Direct deposit? See instructions. ▶

Amount You Owe

22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶	22	
23	Estimated tax penalty (see instructions) ▶ 23		